

**DECLARATION and POWER OF ATTORNEY**

We, Michael P. Daly and David Thomson, declare: We are citizens of the Ireland and United States of America, respectively. We believe we are original, first and joint inventors of the invention entitled "SERIAL DIGITAL COMMUNICATION SYSTEM AND METHOD" described and claimed in the attached specification. We have reviewed and understand the contents of the specification, including the claims. We acknowledge a duty to disclose information of which we are aware that is material to the examination of this application in accordance with 37 C.F.R. 1.56(a).

We hereby appoint all practitioners associated with Customer Number 23935, whose address is:

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our attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application.

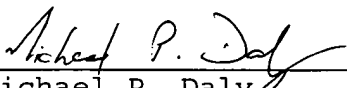
We declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, we subscribe our names to the foregoing specification, claims and declaration.

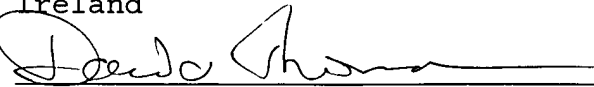
PATENT

Docket No. A8SJ2450US

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